IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SIXTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 7302 of 2004

Between:

M/S Sai Datta Traders, Represented by Proprietor
Ranga Laxmi W/o Satyanarayana, Aged 42 years D.No.11-349, Macherla,
Guntur Dist

..... PETITIONER

AND

1 The Government of AP Rep by its Principal Secretary, Revenue (CT.II)

Department Secretariat, Hyderabad.
2 The Commercial Tax Officer
Macheral, Guntur District

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly one in the nature of writ of Certiorari, call for records relating to the impugned proceedings vide G.I.No.41472/2003-04 dt. 27/02/2004 well as the consequential notice dt. 27/02/2004 issued by the 2nd respondent relating to the assessment No., 41472/2003-04 of the petitioner and declare the same as void, illegal and arbitrary and contrary to AP.GST Act and Rules and further declare that the action of the 2nd Respondent in giving retrospective date of effect of amended Rule 19-B of the APGST. Rules issued under G.O.Ms.No.782, Revenue (CT.II) Department, dt. 08/07/2003 by the 1st respondent as void illegal, arbitrary and contrary to the APGST . Rules and unconstitutional and to pass such other order or orders.

Counsel for the Petitioner: MR.S.JAGADISH

Counsel for the Respondents: Government Pleader FOR COMMERCIAL TAXES

The Court made the following :

HON'BLE MR. JUSTICE BILAL NAZKI

AND

HON'BLE MR. JUSTICE S. ANANDA REDDY

W.P.NO. 7302 OF 2004

ORDER: (Per Hon'ble Mr. Justice Bilal Nazki)

It is submitted that similar writ petitions were earlier disposed of with liberty to the petitioners therein to approach the appellate authority within four weeks. Since the order impugned in this writ petition is appealable order and there is every likelihood of questions of fact being agitated, we dispose of the writ petition with liberty to the petitioner to approach the appellate authority within four weeks. No costs.

BN J.

SAR J.

Dt. 16.8.2004

KR

Sd/-

Asst. Registrar

//True Copy//

Section Officer

To

1 The Government of AP Rep by its Principal Secretary, Revenue (CT.II)

Department Secretariat, Hyd

2 The Commercial Tax Officer
Macheral, Guntur District

3. 2CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad (out)

4. 2CD copies